Bharatiya Vidya Bhavan

BHAVAN'S VIVEKANANDA COLLEGE

Of Science, Humanities &Commerce,

Sainikpuri,Secunderabad

Autonomous College-Affiliated to Osmania University

Reaccredited with 'A' Grade by NAAC

Programme Name-B. Com Honours

Syllabus w.e.f academic year:2026-27(Batch-2026-29)

B. Com (Honours) First Year

S.No	Course Code	Course Title	Course Category	HPW	Credits
(1)	(2)	(3)	(4)	(5)	(6)
		SEMESTER – I			
1.	ELS1	English (First Language)	ELS1	4	4
2.	BCH151	Financial Accounting-I	DSC1	5	5
3.	BCH152	Business Organization and Management	DSC2	5	5
4.	BCH153	Banking Financial Services and Insurance	DSC3	5	5
5.	BCH154	Financial Management	DSC4	5	5
		Total		24	24
		SEMESTER – II			
6.	ELS2	English (First Language)	ELS2	4	4
7.	BCH251	Financial Accounting-II	DSC5	3T+4P	5
8.	BCH252	Business Law	DSC6	5	5
9.	BCH253	Foreign Trade	DSC7	5	5
10.	BCH254	Investment Management	DSC8	5	5
		Total		26	24

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Programme Name-B. Com Honours
Syllabus w.e.f academic year:2026-27(Batch-2026-29)

B. Com(Honours) Second Year

S.No.	Course Code	Course Title	Course Category	HPW	Credits
		SEMESTER – III			
(1)	(2)	(3)	(4)	(5)	(6)
11.	ELS3	English (First Language)	ELS3	4	4
12.	BCH351	Advanced Accounting	DSC9	5	5
13.	BCH352	Business Statistics-I	DSC10	5	5
14.	BCH353	Auditing and Corporate Governance	DSC11	5	5
15.	BCH354	Marketing Management	DSC12	5	5
		Total		**24**	**24**
		SEMESTER – IV			
16.	ELS4	English (First Language)	ELS4	4	4
17.	BCH451	Corporate Accounting	DSC13	5	5
18.	BCH452	Business Statistics-II	DSC14	5	5
19.	BCH453	Income Tax	DSC15	5	5
20.	BCH454	Human Resource Management	DSC16	5	5
		Total		**24**	**24**

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ELS: EnglishLanguageSkill;**SLS**:SecondLanguageSkill;**AEC:A**bility**E**nhancement**C**ompulsory**C**ourse;***SEC:*** *SkillEnhancementCourse;* ***DSC:D****isciplineSpecificCourse;* ***DSE:D****isciplineSpecificElective;* ***GE:G****enericElective;* ***T****:Theory;* ***P****:Practical;* ***I****:InternalExam* ***U:****UniversityExam:* ***PR****:ProjectReport;* ***VV****:Viva-VoceExamination.*

Note: If a student should opt for "a" in SEC in III semester, the student has to opt for "a" only in IV semester and so is the case with "b" and "c". In the case of DSE also the rule applies.

SUMMARY OF CREDITS

Sl. No.	Course Category	No. of Courses	Credits Per Course	Credits
1	English Language	4	4	16
2	VAC	2	2	4
3	SEC	4	2	8
4	MDC	1	4	4
5	Project Report	1	4	4
6	DSC	16	5	80
7	DSE	4	5	20
	TOTAL	40		136
	Commerce	24		106
CREDITS UNDER NON-CGPA		NSS/NCC/Sports/Extra Curricular	Up to 6 (2 in each year)	
		Summer Internship/VAC	Up to 4 (2 in each after I & II years)	

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Programme Name-B. Com Honours
Syllabus w.e.f academic year:2026-27(Batch-26-29)

B.Com(Honours) Third Year

SEMESTER- V					
S.No.	**Course Code**	**Course Title**	**Course Category**	**HPW**	**Credits**
(1)	**(2)**	**(3)**	**(4)**	**(5)**	**(6)**
21	BCH551	a) Cost Accounting/ b) Ind AS / c) Financial Planning & Performance/ d) International Financial Reporting-I	DSE1	5	5
22	BCH552	a) Assessment of Individuals and GST/ b) International Finance / c) Financial Decision Making I/ d) International Tax and Regulation	DSE2	3T+4P/5	5
23	BCH553	Business Economics	MDC	4	4
24	BCH554		SEC 1	2	2
25	BCH555		SEC 2	2	2
26	BCH556		VAC	4P/1T+2P/2	2
		Total		**24/21/20**	**20**
		SEMESTER – VI			
27	BCH651	a) Cost Control and Management Accounting/ b) Business Ethics and Report Writing/ c) Financial Control/ d) International Financial Reporting-II	DSE3	5	5
28	BCH652	a) Fundamentals of Financial Derivatives / b) Project & Relationship Management / c) Financial Decision Making II/ d) International Auditing	DSE4	5	5
29	BCH653	Research Methodology and Project Report	RMP	2T+4P	4
30	BCH654		SEC 3	2	2
31	BCH655		SEC 4	2	2
32	BCH656		VAC	4P/1T+2P/2	2
		Total		**24**	**20**
		GRAND TOTAL		**146/142/140**	**136**

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Department of Commerce
B. Com Honours
Syllabus w.e.f academic year:2026-27(Batch-26-29)

FINANCIAL ACCOUNTING - I

PAPER CODE: BCH151
YEAR/SEMESTER: I/I
EXAM HRS: 3 hrs

PPW: 5
NO. OF CREDITS: 5
MARKS: 70T+30I

COURSE OBJECTIVES

COb1: To understand the fundamental concepts, principles and conventions of financial accounting.
COb2: To develop knowledge of accounting systems, accounting cycle, and preparation of journal, ledger and trial balance.
COb3: To familiarize with the preparation and use of subsidiary books.
COb4: To identify and rectify accounting errors and understand their impact on financial **statements.**
COb5: To understand and prepare Bank Reconciliation Statements.
COb6: To learn and apply various methods of depreciation in accounting.
COb7: To prepare final accounts of a sole trader including adjustments and closing entries.
COb8: To develop analytical, problem-solving, and practical accounting skills relevant to professional practice.

UNIT-I: INTRODUCTION:

Financial Accounting: Introduction, Meaning, Definition, Evolution, Functions, Advantages and Limitations, Users of Accounting Information, Branches of Accounting, Principles of Accounting: Concepts and Conventions., Accounting Standards, Meaning, Importance, List of Accounting Standards issued by ASB, Accounting System- Types of Accounts, Accounting Cycle: Journal, Ledger and Trial Balance (Including Problems)

UNIT-II: SUBSIDIARY BOOKS AND RECTIFICATION OF ERRORS

Meaning, Types - Purchases Book, Sales Book, Purchases Returns Book, Sales Returns Book, Bills Receivables Book, Bills Payables Book, Single Column, Two Column, Three Column and Petty Cash Book, Journal Proper (Including Problems)

RECTIFICATION OF ERRORS:

Types of Errors, Suspense Account, Effect of Errors on Profit (Including Problems)

UNIT-III: BANK RECONCILIATION STATEMENT:

Meaning, Need, Reasons for differences between cash book and pass book balances Favourable and over draft balances, Ascertainment of Correct Cash Book Balance, (Amended Cash Book) Preparation of Bank Reconciliation Statement (Including Problems)

UNIT-IV: DEPRECIATION:

Depreciation (IndAS-16): Meaning, Causes, Difference between Depreciation, Amortisation and Depletion, Objectives of providing for depreciation, Factors affecting depreciation, Accounting Treatment, Methods of depreciation: Straight Line Method, Diminishing Balance Method, Change of Depreciation Methods (Including Problems)

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UNIT V: FINAL ACCOUNTS

Capital and Revenue Expenditure: Meaning and Differences, Differed Revenue Expenditure. Final Accounts of Sole Trader: Meaning, Uses, Preparation of Manufacturing,
Trading and Profit & Loss Account and Balance Sheet, Adjustments, Closing Entries.

LAB WORK: Students will create the transactions and complete, the accounting process with the imaginary figures.

SUGGESTED READINGS:

1. Accountancy-I: Haneef and Mukherjee, Tata McGraw Hill Company.
2. Principles & Practice of Accounting: R. L. Gupta & V. K. Gupta, Sultan Chand.
3. Accountancy-I: S.P. Jain & K.L Narang, Kalyani Publishers.
4. Accountancy–I: Tulasian, Tata McGraw Hill Co.
5. Introduction to Accountancy: T. S. Grewal, S. Chand and Co.
6. Advanced Accountancy-I: S. N. Maheshwari & V. L. Maheswari, Vikas.7.
7. Fundamentals of Financial Accounting: Deepak Sehgil, Tax Mann Publication.
8. Financial Accounting: Jawahar Lal, Himalaya Publishing House.

COURSE OUTCOMES:

At the end of the course, the students will be able to

BCH151 CO1: Remember and explain fundamental accounting concepts, principles, and accounting standards.
BCH151 CO2: Apply accounting procedures to record transactions and prepare journal, ledger, and trial balance.
BCH151 CO3: Analyse financial data using subsidiary books and cash book systems.
BCH151 CO4: Identify and rectify accounting errors and assess their impact on financial statements.
BCH151 CO5: Evaluate differences in bank balances and prepare accurate Bank Reconciliation Statements.
BCH151 CO6: Apply appropriate depreciation methods and evaluate their financial implications.
BCH151 CO7: Prepare final accounts of sole traders with necessary adjustments.
BCH151 CO8: Develop problem-solving and analytical skills for real-world accounting applications.

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SEMESTER I

BUSINESS ORGANISATION AND MANAGEMENT

COURSE CODE: BCH152	**HOURS/WEEK :5**
YEAR/SEMESTER: I/I	**NO. OF CREDITS: 5**
EXAM HRS: 3 hrs	**MARKS: 70T+30I**

COURSE OBJECTIVES

COb1: To provide an understanding of the evolution, growth and development of business and the basic concepts of business, trade, industry and commerce.
COb2: To impart knowledge on various forms of business organizations including sole proprietorship, partnership, LLP, HUF and co-operative organizations.
COb3: To develop an understanding of joint stock companies, their characteristics, types and formation process as per the Companies Act, 2013.
COb4: To familiarize students with the concepts of management, its functions, levels and managerial skills.
COb5: To explain the principles of scientific management and Fayol's principles of management.
COb6: To provide knowledge about planning, types of plans, approaches to planning and management by objectives (MBO).
COb7: To develop an understanding of organizing, organizational structures, span of management and formal and informal organizations.
COb8: To explain the concepts of authority, delegation, decentralization, coordination and control along with their importance in management.

UNIT-I: INTRODUCTION AND FORMS OF BUSINESS ORGANISATIONS

Evolution, Growth and Development of Business in India-Concepts of Business, Trade, Industry and Commerce - Objectives and Functions of Business –Social Responsibility of a Business - Forms of Business Organization - Sole Proprietorship-Meaning and Characteristics, Partnership Firms – Meaning and Characteristics - Kinds of Partners - Partnership Deed -Concept of Limited liability partnership – Meaning, Characteristics of Hindu Undivided Family – Meaning and features of Co-Operative Organization. (Practical Application)

UNIT-II: JOINT STOCK COMPANY

Joint Stock Company - Meaning - Definition - Characteristics - Advantages and Disadvantages - Kinds of Companies - Promotion - Stages of Promotion - Promoter - Characteristics - Kinds - Preparation of Important Documents - Memorandum of Association - Clauses - Articles of Association - Contents –Prospectus - Contents – Red herring Prospectus- Statement In lieu of Prospectus (As per Companies Act.2013).

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UNIT-III: INTRODUCTION TO MANAGEMENT
Management - Meaning - Characteristics - Functions of Management - Levels of Management – Skills of Management- Scientific Management - Meaning - Definition - Objectives - Criticism – Fayol's 14 Principles of Management.

UNIT-IV: PLANNING AND ORGANISING
Meaning - Definition - Characteristics - Types of Plans -Advantages and Disadvantages – Approaches to Planning - Management by Objectives (MBO) - Steps in MBO - Benefits – Weaknesses—Definition of Organizing-Organization-Process of Organizing -Principles of Organization - Formal and Informal Organizations - Line, Staff Organizations - Line and Staff Conflicts - Functional Organization - Span of Management - Meaning - Determining Span – Factors influencing the Span of Supervision.

UNIT-V: AUTHORITY, COORDINATION AND CONTROL
Meaning of Authority, Power, responsibility and accountability - Delegation of Authority - Decentralization of Authority -Coordination- Definition, importance, process, and principles of Coordination-techniques of Effective Coordination - Control - Meaning - Definition – Relationship between planning and control -Steps in Control – Types of control. - Requirements for effective control.

SUGGESTED READINGS:
1.Business Organization & Management: Sharma Shashi K. Gupta, Kalyani Publishers
2.Business Organisation& Management: Patrick Anthony, Himalaya Publishing House
3.Business Organization & Management: Dr. Manish Gupta, PBP.
4.Organization & Management: R. D. Agarwal, McGraw Hill.
5.Modern Business Organization: S.A. Sherlekar, V.S. Sherlekar, Himalaya Publishing House
6.Business Organization & Management: C.R. Basu, Tata McGraw Hill
7.Business Organization & Management: M.C. Shukla S. Chand,
8.Business Organisation and Management: D.S. Vittal, S. Chand
9.Organizational Behaviour Text & Cases: V.S.P. Rao, Himalaya Publishing House
10. Business Organization & Management: Uma Shekaram, Tata McGraw Hill
11. Business Organization & Management: Niranjan Reddy & Surya Prakash, Vaagdevi publishers
12. Business Organisation and Management, Dr.NeeruVasihth, Tax Mann Publications.

COURSE OUTCOMES:

At the end of the course, the students will be able to:
BCH152 CO1: Explain the concepts, objectives and development of business and its environment.
BCH152 CO2: Describe different forms of business organizations and evaluate their features and suitability.
BCH152 CO3: Illustrate the formation, types and functioning of joint stock companies as per the Companies Act, 2013.

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BCH152 CO4: Explain the functions, levels and principles of management and their role in business organizations.
BCH152 CO5: Apply planning techniques, approaches and MBO concepts in managerial decision-making.
BCH152 CO6: Analyze different organizational structures and principles of organizing in business context.
BCH152 CO7: Evaluate the importance of authority, delegation, decentralization and coordination in organizations.
BCH152 CO8: Describe control mechanisms and apply techniques for effective managerial control and coordination.

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Programme Name-B. Com Honours
Syllabus w.e.f academic year:2026-27(Batch-2026-29)
SEMESTER I

BANKING, FINANCIAL SERVICES AND INSUARANCE

COURSE CODE: BCH153 | **HOURS/WEEK: 5**
YEAR/SEMESTER: I/I | **NO. OF CREDITS: 5**
EXAM HRS: 3 hrs. | **MARKS: 70T+30I**

COURSE OBJECTIVES

COb1: To understand the origin, evolution and functioning of banking systems in India along with the regulatory role of the Reserve Bank of India.
COb2: To develop knowledge about the structure, functions and innovations in commercial banking including digital banking services.
COb3: To familiarize with the relationship between banker and customer, KYC norms and types of customers.
COb4: To understand the concept, features and legal aspects of negotiable instruments and principles of sound lending.
COb5: To provide knowledge about various financial services, their classification, scope and role in financial intermediation.
COb6: To study fund-based and non-fund based financial services and emerging financial instruments in the modern economy.
COb7: To analyze merchant banking, venture capital and various financial services such as leasing, factoring, forfeiting and bill discounting.
COb8: To understand the principles, different types of insurance, along with its regulation in India.

UNIT-I: INTRODUCTION:
Origin of Banking in India - Commercial Banks : Functions, Innovations in Commercial Banking in India: E-Banking , Mobile Banking , Core Banking, Universal Banking- Mudra Finance Scheme– OMBUDSMAN- RBI: Constitution, Organizational Structure , Management , Objectives , Functions, RBI's Monetary policy- RBI guidelines for Payment Bankers- Brief description on various types of banks: Co-operative Banks and its Structure - Regional Rural Banks - Development Banks: National Bank for Agriculture and Rural Development (NABARD) - SIDBI

UNIT-II: BANKER AND CUSTOMER RELATIONSHIP & NEGOTIABLE INSTRUMENTS:
Banker and Customer: Definition, General and Special Features of Relationship between Banker and Customer -KYC norms - Types of Customers in brief
Negotiable Instruments: Descriptions and their Special Feature- Loans and advances: Principles of sound lending by Commercial Banks, Precautions to be taken while Advancing Loans Against Securities, Goods, Documents of Title to Goods, Loans against Real Estate, Insurance Policies, Collateral Securities & Banking Receipts

UNIT-III: INTRODUCTION TO FINANCIAL SERVICES
Financial Services: Meaning, Functions, Classification, Scope, Financial Intermediation, Fund Based Activities, Non-fund Based Activities, Modern Activities, New Financial Products and Services - Innovative Financial Instruments -Brief description about Mutual Funds, Credit Rating Agencies, Challenges Facing the Financial Service Sector -Present Scenario

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UNIT–IV: TYPES OF FINANCIAL SERVICES
Merchant Bankers: Meaning, Features - Venture Capital: Meaning, Features-Leasing : Definition ,Types of Leases : Financial Lease, Operating Lease, Leverage Lease , Sale and Lease Back - Discounting: Concept, Advantages of Bill Discounting -Factoring: Meaning and Nature, Parties in Factoring, Merits and Demerits of Factoring – Forfeiting: Parties to Forfeiting, Costs of Forfeiting, Benefits of Forfeiting for Exporters and Importers-Concept of Securitization

UNIT–V: FUNDAMENTALS OF INSURANCE
Meaning, Principles of insurance, Types of insurance: Life Insurance: Procedure for issuing a life insurance policy, Nomination, Surrender Value, Assignment- Non-life Insurance: Concepts of Fire Insurance, Marine Insurance, Motor Insurance, Health Insurance, Accident Insurance-Re-insurance-Bancassurance

SUGGESTED READINGS:
1. Banking Theory & Practices: Dr. P. K. Srivastava, Himalaya Publishers
2. Banking Theory & Practices: K.C. Shekar, Vikas Publications
3. Banking and Financial Services: Santhi Vedula & Kavitha Krishna Himalaya Publishing House
4. Banking and Financial Services: Dr. Jayanthi, PBP.
5. Banking Theory, Law & Practices: R. R Paul, Kalyani Publishers
6. Money Banking and Financial Markets: Averbach, Rabort. D, MacMillan. Landon
7. Financial Markets and Services: Gordon and Natarajan, Himalaya Publishing House.
8. Financial Services: T. Siddaiah, Pearson Education.
9. Insurance and Risk Management, Gupta, P.K., Himalaya Publishing House
10. Principles and Practices of Insurance, Mishra, M.N., S. Chand and Sons.
11. Life and Health Insurance, Black, K. and H.D. Skipper, Pearson Education

COURSE OUTCOMES

By the end of the course, the students will be able to:
BCH153 CO1: Explain the structure, functions and regulatory role of banking institutions and RBI in India.
BCH153 CO2: Describe innovations in banking and evaluate modern banking practices such as e-banking and mobile banking.
BCH153 CO3: Analyze the banker-customer relationship and interpret the features of negotiable instruments.
BCH153CO4: Apply principles of lending and assess precautions required while granting loans against different securities.
BCH153 CO5: Differentiate between various financial services and evaluate their role in the financial system.
BCH153CO6: Examine fund-based and non-fund based financial services and assess challenges in the financial services sector.
BCH153 CO7: Compare and evaluate merchant banking, venture capital and services like leasing, factoring and forfeiting.
BCH153 CO8: Explain the principles, types of insurance and assess its regulatory framework in India.

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SEMESTER I

FINANCIAL MANAGEMENT

COURSE CODE: BCH154 | **HOURS/WEEK: 5**
YEAR/SEMESTER: I/I | **NO. OF CREDITS: 5**
EXAM HRS: 3 hrs. | **MARKS: 70T+30I**

COURSE OBJECTIVE

COb1: To understand the nature, scope, objectives, and significance of financial management and its relationship with other functional areas of management.
COb2: To apply the concepts of Time Value of Money in evaluating present and future cash flows for financial decision-making.
COb3: To apply traditional and modern capital budgeting techniques for evaluating long-term investment proposals.
COb4: To examine the concept and computation of cost of capital and its role in financing decisions.
COb5: To analyze capital structure theories and evaluate the impact of different financing alternatives on firm value.
COb6: To analyze the effect of operating, financial, and combined leverage and their implications for risk and return.
COb7: To evaluate dividend policies and dividend theories in the context of shareholder wealth maximization.
COb8: To develop decision-making skills relating to working capital estimation and management for ensuring liquidity and profitability.

UNIT–I: INTRODUCTION

Part A: Financial Management: Meaning - Nature & Scope – Importance - Objectives - Profit Maximization - Wealth Maximization – Changing Role of Finance Manager – Relationship with Other Management Areas – Agency Problem – Organization of Finance Function (Theory).
Part B: Time Value of Money: Concept - Techniques - Compounding Techniques - Doubling Period - Multiple Compounding Period - Present Value Techniques (Simple Problems).
Rationale – Future Value of Present Cash Flows: Simple Interest -Compound Interest - Present Value of Future Cash Flows: Single Amount – Series of Cash Flows (Simple Problems).

UNIT-II: LONG-TERM INVESTMENT DECISIONS

Part A: Capital Budgeting: Meaning – Importance – Classification of Projects – Factors - Process –
Part B: Techniques Capital Budgeting: Traditional (Payback and ARR) – Modern (NPV, IRR, PI) (Simple Problems).

UNIT-III: FINANCING DECISIONS

Part A: Cost of Capital: Concept – Basic Aspects – Importance – Classification – Computation: Specific Cost of Capital (Debt, Preference, Equity and Retained Earnings) – Weighted Average Cost of Capital (Weights-Book Value, Market Value and Marginal) (Simple Problems).
Part B: Capital Structure: Meaning – Importance – Factors – Types – Optimal Capital Structure – Theories of Capital Structure: Net Income Approach - Net Operating Income Approach - Traditional Approach - Modigliani and Miller Approach (Simple Problems).

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UNIT-IV: DIVIDEND DECISIONS

Part A: Leverages: Meaning – Types – Operating – Financial – Combined – EBIT-EPS Analysis (Simple Problems).

Part B: Dividend Policy: Meaning – Types – Factors – Forms of Dividends – (Theory only) Dividend Theories: Relevance Theories – Walter's Model – Gordon's Model – Irrelevance Theory – Miller and Modigliani Theory (Simple Problems).

UNIT-V: SHORT-TERM INVESTMENT DECISIONS

Part A: Working Capital Management: Concept – Kinds – Components – Objectives – Need – Operating Cycle - Factors

Part B: Methods of Estimating Working Capital: Percentage of Sales Method – Regression Analysis Method – Cash Forecasting Method – Operating Cycle Method

SUGGESTED READINGS:

1. Financial Management: I M Pandey, Vikas Publishing House Pvt Ltd.
2. Financial Management: M.Y. Khan & P.K. Jain, Tata McGraw-Hill
3. Financial Management: Shashi K. Gupta & R.K. Sharma, Kalyani Publishers,
4. Financial Management: R.M. Srivastava, Himalaya Publishing House, Hyderabad.
5. Financial Management: Prasanna Chandra , McGraw Hill
6. Financial Management: Rustagi, Taxman Publications.
7. Fundamentals of Financial Management: Sharan, Pearson.
8. Financial Management: Tulsian, S. Chand.
9. Financial Management: Satish B Mathur, Trinity Press.
10. Fundamentals of Financial Management: D. Chandra Bose, PH

COURSE OUTCOMES

At the end of the course, the students will be able to:

BCH154 CO1: Explain the meaning, scope, objectives, and importance of financial management, including the role of the finance manager and agency relationship.

BCH154 CO2: Apply Time Value of Money techniques to compute present values, future values, compounding, discounting, and cash flow valuations.

BCH154 CO3: Evaluate investment proposals using capital budgeting techniques such as Payback Period, ARR, NPV, IRR, PI, and Capital Rationing.

BCH154 CO4: Compute the specific and weighted average cost of capital and assess their significance in financial decision-making.

BCH154 CO5: Analyze capital structure alternatives using various capital structure theories and determine the optimal capital structure of a firm.

BCH154 CO6: Analyze the impact of operating, financial, and combined leverage and perform EBIT–EPS analysis for financing decisions.

BCH154 CO7: Evaluate dividend policies and theories and assess their influence on shareholder wealth and firm value.

BCH154 CO8: Prepare estimates of working capital requirements using different methods and recommend suitable working capital management strategies.

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Syllabus w.e.f academic year:2026-27(Batch-2026-29)

SEMESTER II

FINANCIAL ACCOUNTING - II

COURSE CODE: BCH251	**HOURS/WEEK: 3T + 4P**
YEAR/SEMESTER: I/II	**NO. OF CREDITS: 5**
EXAM HRS: 3 hrs	**MARKS: 50T+15I +35P**

COURSE OBJECTIVES

Cob1: To understand the concepts, features, and limitations of single entry system and methods of ascertaining profit.
Cob2: To develop the ability to convert single entry records into double entry system.
Cob3: To learn the accounting procedures of not-for-profit organizations including preparation of Receipts and Payments Account and Income and Expenditure Account.
Cob4: To understand the fundamentals of partnership accounts including fixed and fluctuating capital methods.
Cob5: To acquire knowledge on accounting treatment of admission, retirement, and death of a partner.
Cob6: To understand the procedures for dissolution of partnership firms and related accounting treatment.
Cob7: To familiarize with computerized accounting using Tally Prime for recording transactions and maintaining accounts.
Cob8: To develop skills in preparation of financial statements, GST and TDS computations using Tally Prime.

UNIT-I: ACCOUNTS FROM INCOMPLETE RECORDS
Features – Ascertainment of Profit - Statement of Affairs and Conversion method.

UNIT-II: ACCOUNTING FOR NOT-FOR-PROFIT ORGANIZATIONS
Features, Receipts and Payment a/c and Income and expenditure a/c, Differences between Receipts and payments and Income and expenditure account -problems

UNIT-III: PARTNERSHIP ACCOUNTS:
Meaning- Features, Partnership deed, fixed and fluctuating capitals, Profit & Loss appropriation a/c Problems on fixed and fluctuating capitals.
Admission of a partner: Treatment of goodwill, accounting treatment, sacrificing ratio, Revaluation of Assets and Liabilities, Adjustment regarding accumulated profits or losses, Ascertainment of new profit-sharing ratio, adjustment of capital in proportion to profit sharing ratio. Retirement of a partner: Treatment of goodwill, accounting treatment, gaining ratio and Death of partner and its accounting treatment. Dissolution of Partnership (Including Problems) – Insolvency of a Partner (Theory only).

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UNIT-IV: COMPUTERISED ACCOUNTING USING TALLY PRIME:
Fundamentals of Accounting - Maintaining Chart of Accounts - Maintaining Stock Keeping Units (SKU) - Recording and Maintaining Accounting Transactions

UNIT-V: COMPUTERISED ACCOUNTING USING TALLY PRIME:
Accounts Receivable and Payable Management - Generating Financial Statements and MIS Reports - Goods and Services Tax - Tax Deducted at Source

SUGGESTED READINGS:

1.Accountancy-I: Haneef and Mukherjee, Tata McGraw Hill Co.
2. Principles and Practice of Accounting: R.L. Gupta & V.K. Gupta, Sultan Chand & Sons.
3. Accountancy–I: Tulasian, Tata McGraw Hill Co.
4. Accountancy–I: S.P. Jain & K.L Narang, Kalyani.
5. Advanced Accountancy-I: S. N. Maheshwari &V.L.Maheswari, Vikas.
6. Advanced Accountancy: M Shrinivas & K Sreelatha Reddy, Himalaya Publishers.
7. Financial Accounting: M.N Arora, Tax Mann Publications.

COURSE OUTCOMES:
At the end of the course, the students will be able to

BCH251 CO1: Explain the concepts, features, and limitations of single entry system and methods of profit ascertainment.
BCH251CO2: Apply conversion methods to prepare accounts from incomplete records.
BCH251 CO3: Prepare accounts of not-for-profit organizations including Receipts and Payments Account and Income and Expenditure Account.
BCH251 CO4: Analyze partnership accounts under fixed and fluctuating capital systems.
BCH251 CO5: Apply accounting procedures for admission, retirement, and death of a partner.
BCH251 CO6: Evaluate and prepare accounts related to dissolution of partnership firms.
BCH251 CO7: Record and manage accounting transactions using Tally Prime including inventory management.
BCH251 CO8: Generate financial statements and reports with GST and TDS using Tally Prime.

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SEMESTER II

BUSINESS LAW

COURSE CODE: BCH252 | **HOURS/WEEK: 5**
YEAR/SEMESTER: I/II | **NO. OF CREDITS: 5**
EXAM DURATION :3HRS | **MAX MARKS:70T+30I**

COURSE OBJECTIVES

COb1: To understand the fundamental concepts of contracts, including offer, acceptance, consideration, and contractual capacity under the Indian Contract Act.
COb2: To analyse the legality of object and consideration and understand the discharge of contracts and remedies for breach.
COb3: To understand the provisions relating to the sale of goods, including conditions, warranties, and rights of unpaid sellers.
COb4: To familiarize students with consumer rights, consumer protection councils, and redressal mechanisms.
COb5: To examine the legal provisions governing directors, their duties, liabilities, and remuneration.
COb6: To understand the conduct and management of company meetings and corporate governance practices.
COb7: To understand the concept, modes, procedures, and consequences of winding up of companies.
COb8: To acquire knowledge of the objectives, provisions, digital signatures, e-governance, offences, and penalties under the Information Technology Act.

UNIT–I: INDIAN CONTRACT ACT-I

Agreement and contract -Essentials of a valid contract-Types of contracts- Offer and Acceptance - Essentials of valid offer and acceptance - Communication and revocation of offer and acceptance– Consideration definition-Essentials of valid consideration– Doctrine of Stranger to Contract ", "No Consideration No Contract" – Capacity to a Contract – Minor agreements.

UNIT–II: INDIAN CONTRACT ACT-II

Legality of Object and Consideration – agreement opposed to public policy- – Discharge of Contract: Modes of Discharge of a contract - Breach of Contract - Remedies for Breach.

UNIT III: SALE OF GOODS ACT AND CONSUMER PROTECTION ACT:

Contract of Sale: Essentials of Valid Sale - Sale and Agreement to Sell – Definition and Types of Goods - Conditions and Warranties - Caveat Emptor - Exceptions - - Unpaid Seller - Rights of Unpaid Seller.

Consumer Protection Act 2019 Definitions of Consumer – Person – Goods -Service -Consumer Dispute-Consumer Protection Councils-Consumer Dispute Redressal Agencies -Appeals.

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UNIT–IV: MANAGEMENT OF COMPANIES AND MEETINGS:

Director: Qualification - Disqualification - Position - Appointment- Removal – Duties and Liabilities – Remuneration – Meeting: Meaning – Requisites - Notice – Proxy - Agenda – Quorum –Resolutions – Minutes – Kinds – Shareholder Meetings - Annual General Body Meeting –Extraordinary General Body Meeting–Board Meetings.

UNIT–V: WINDING UP AND INFORMATION TECHNOLOGY ACT 2005

Meaning–Modes of Winding Up–Winding Up by tribunal–Voluntary Winding Up–Compulsory Winding Up – Consequences of Winding Up

Information Technology Act 2005

Objectives of Information Technology Act 2005 - Definitions -Digital signatures -E-governance -Offences & Penalties

SUGGESTEDREADINGS:

Business Law: ND Kapoor, Sultan Chand and Co.
Company Law: Rajashree. –HPH to -Kavitha Krishna, Himalaya Publishing House
Business Laws –Dr. B. K. Hussain, Nagalakshmi -PBP
Company Law: Prof. G. Krishna Murthy, G. Kavitha, PBP
Company Law and Practice: GK Kapoor& Sanjay Dhamija, Taxmann Publication.
Company Law:Revised as per Companies Act-2013: KC Garg et al, Kalyani Publication.
Corporate Law: PPS Gogna, S Chand.
Business Law: D.S. Vital, S Chand
Company Law: BagrialAK,Vikas Publishing House.

COURSE OUTCOMES:

At the end of the course, the students will be able to

BCH252 CO1: Explain the principles of contract formation, including offer, acceptance, consideration, and contractual capacity.
BCH252 CO2: Analyse the legality of agreements, discharge of contracts, and remedies available for breach.
BCH252 CO3: Demonstrate understanding of contracts of sale, conditions, warranties, and rights of unpaid sellers.
BCH252 CO4: Evaluate consumer rights and utilize consumer dispute redressal mechanisms effectively.
BCH252 CO5: Assess the legal responsibilities, duties, and liabilities of company directors.
BCH252 CO6: Explain the procedures and requirements of company meetings and corporate decision-making.
BCH252 CO7: Explain the various modes of winding up of companies and evaluate the legal procedures and consequences associated with the winding-up process.
BCH252 CO8: Interpret the provisions of the Information Technology Act and its application to e-governance, digital signatures, and cyber offences.

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SEMESTER II

FOREIGN TRADE

COURSE CODE: BCH253
YEAR/SEMESTER: I/II
EXAM DURATION: 3 Hrs

HOURS/WEEK: 5
NO. OF CREDITS: 5
MARKS: 70T + 30I

COURSE OBJECTIVES:

COb1: To provide knowledge of the concepts, types, and documentation involved in foreign trade.
COb2: To develop an understanding of the procedures and documentation required for international trade transactions.
COb3: To familiarize students with the concepts and components of Balance of Trade and Balance of Payments.
COb4: To explain the causes of Balance of Payments disequilibrium and the measures used for its correction.
COb5: To impart knowledge of India's Foreign Trade Policy, exchange control, and exchange rate mechanisms.
COb6: To develop an understanding of the significance of foreign trade and trade blocs in the global economy.
COb7: To familiarize students with various forms of regional economic integration and their characteristics.
COb8: To introduce the objectives, functions, and roles of major international economic institutions in facilitating international trade.

UNIT-I: INTRODUCTION

Foreign Trade: Meaning and Definition - Types - Documents used - Commercial Invoice - Bills of Lading / Airway Bill - Marine Insurance Policy and Certificate - Bills of Exchange - Consumer Invoice - Customs Invoice - Certificate of Origin - Inspection Certificate – Packing List

UNIT-II: BALANCE OF TRADE AND BALANCE OF PAYMENTS

Introduction - Meaning - Components of BOT & BOP - Concept of Disequilibrium – Causes Remedies for Correcting Balance of Payments in International Trade

UNIT-III: INDIA'S FOREIGN TRADE POLICY, EXCHANGE RATE AND EXCHANGE CONTROL

Importance of foreign trade policy - Current Foreign Trade Policy. Exchange Control – Objectives - Exchange Rate -Adjustments – Devaluation – Revaluation - Depreciation of Currency.

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UNIT-IV: FOREIGN TRADE AND TRADE BLOCS

Growth - Significance of Foreign Trade - Merits - Demerits - Trade Blocs: Types - Preferential Trade Area, Free Trade Area, Customs Unions, Common Markets, Economic Unions, Monetary Unions, Customs and Monetary Unions, and Economic and Monetary Unions

UNIT-V: INTERNATIONAL ECONOMIC INSTITUTIONS

IMF: Objectives - Functions - World Bank: Objectives - Functions - Subsidiaries of World Bank - IMF Vs. IBRD; New Development Bank (NDB) - Objective Functions - Features - Membership - Shareholding, Criticism, Asian Infrastructure Investment Bank (AIIB) - Objective Functions - Features - Membership - Shareholding, Criticism; Trans - Pacific Partnership (TPP) Objective Functions - Features - Membership - Shareholding, Criticism; UNCTAD: Aims - Features; WTO - Aims - Features – Agreements.

SUGGESTED READINGS:

1. International Marketing: Rathore& Jain, Himalaya Publishers.
2. International Marketing: Kushpat S. Jain & Rimi Mitra, Himalaya Publishers
3. Foreign Trade –Dr Srinivasa Narayana, Jyoti Mehra – PBP
4. International Economics: SSM Desai &Nirmal Bhalerao, Himalaya Publishers.
5. International Business Environment & Foreign Exchange Economies: Singh & S. Srivastava, 6. Foreign Trade and Foreign Exchange: O. P Agarwal & B.K. Chaudri, Himalaya Publishers
7. International Financial Markets & Foreign Exchange: Shashi K. Gupta & Praneet Rangi, Kalyani
8. International Economics: Theory & Practice: Paul R. Krugman, Pearson Publishers.

COURSE OUTCOMES

By the end of the course, students will be able to:

BCH253 CO1: List the types of foreign trade and the major documents used in international trade transactions.

BCH253 CO2: Explain the purpose and significance of trade documents used in foreign trade.

BCH253 CO3: Describe the concepts, components, and importance of Balance of Trade and Balance of Payments.

BCH253 CO4: Illustrate the measures used to correct Balance of Payments disequilibrium in international trade.

BCH253 CO5: Demonstrate the application of Foreign Trade Policy, exchange control, and exchange rate adjustment mechanisms in trade scenarios.

BCH253 CO6: Analyze the significance, merits, and demerits of foreign trade in economic development.

BCH253 CO7: Differentiate the various forms of trade blocs and regional economic integration based on their features and functions.

BCH253 CO8: Explain the objectives, functions, and roles of international economic institutions such as IMF, World Bank, WTO, UNCTAD, NDB, AIIB, and TPP.

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SEMESTER II

INVESTMENT MANAGEMENT

COURSE CODE: BCH254
YEAR/SEMESTER: I/II
EXAM DURATION: 3 Hrs

HOURS/WEEK: 5
NO. OF CREDITS: 5
MARKS: 70T + 30I

COURSE OBJECTIVES:

COb1: To understand the concepts, objectives, scope, and alternatives of investment management and examine the role of market indices in investment decisions.
COb2: To analyze the concepts of return and risk and evaluate the relationship between risk and return in investment decisions.
COb3: To understand the causes and types of risk and apply various measures of risk in evaluating investment opportunities.
COb4: To examine the principles of diversification and analyze portfolio risk and return using Markowitz Portfolio Theory.
COb5: To understand the concept of portfolio selection and evaluate efficient portfolios using the Efficient Frontier approach.
COb6: To apply Sharpe's Single Index Model and Multi-Index Model in measuring portfolio risk and return.
COb7: To examine the assumptions and applications of Capital Asset Pricing Model (CAPM), Capital Market Line (CML), and Security Market Line (SML).
COb8: To evaluate the pricing of securities using CAPM and assess the limitations of capital market theories.

UNIT–I: INTRODUCTION

Investment Management: Meaning and Definition – Objectives - Scope – Investment Vs Speculation – Investment Vs Gambling - Factors affecting Investment Decisions – Investment Alternatives - Types of Investors (Theory).

MARKET INDICES

Concept of Index – Methods of computing stock indices – Leading Stock Price Indices in India – Sensex and Nifty – Uses of Market Index (Simple Problems).

UNIT–II: RISK AND RETURN

RETURN: Meaning – Return of a Single Asset – Ex-Ante and Ex-Post - Holding Period Return – Measuring Average Returns over Multiple Period – Risk-Return Trade off (Simple Problems).

Risk: Meaning – Causes of Risk –Types of Risks – Systematic Risk – Unsystematic Risk – Risk Aversion and Risk Premium – Measurement of Risk – Range as a Measure of Risk – Standard Deviation as a Measure of Risk –β as a Measure of Risk (Including Problems).

UNIT–III: PORTFOLIO ANALYSIS

Traditional Vs Modern - Rationale of Diversification - Markowitz portfolio theory - Effect of combining the securities - Measurement of expected return and risk of portfolio (Simple Problems).

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UNIT–IV: PORTFOLIO SELECTION

Portfolio Selection: Meaning – Feasible Set of Portfolios –Efficient frontier- Efficient Set of Portfolios Selection of Optimal Portfolios (Including problems).
Sharpe Single Index Model: Measuring Security Return and Risk – Measuring Portfolio Return and Risk – Multi Index Model (Including Problems).

UNIT–V: CAPITAL MARKET THEORY

Capital Market Theory: Assumptions- Capital Asset Pricing Model – Efficient Frontier with Riskless Lending and Borrowing – Capital Market Line – Security Market Line – SML Vs. CML – Pricing of Securities with CAPM – Limitation of CAPM (Including Problems)

SUGGESTED READINGS:

1. Investment Management (Text and Cases): V.K. Bhalla, S. Chand & Company.
2. Security Analysis and Portfolio Management: Shashi K. Gupta & Rosy Joshi, Kalyani Publishers.
3. Investment Management: Dr. V.A. Avadhani, Himalaya Publishing House
4. Fundamentals of Investment Management: Preeti Singh, Himalaya Publishing House
5. Security Analysis and Portfolio Management: Kevin, PHI.
6. Investment Analysis and Portfolio Management: Prasanna Chandra, Tata McGraw-Hills
7. Investment Management, Prashanta Athma: Kalyani Publications.
8. Security Analysis and Portfolio Management: Madhumati Ranganathan, Pearson.
9. Investment Management: Maheswari, PHI.

COURSE OUTCOMES

At the end of the course, the students will be able to:
BCH254 CO1: Explain the concepts, objectives, scope, investment alternatives, and market indices used in investment management.
BCH254 CO2: Calculate investment returns and analyze the relationship between risk and return in investment decisions.
BCH254 CO3: Measure systematic and unsystematic risk using appropriate risk measurement techniques.
BCH254 CO4: Apply diversification principles and analyze portfolio risk and return using Markowitz Portfolio Theory.
BCH254 CO5: Construct efficient portfolios and identify optimal portfolios using portfolio selection techniques.
BCH254 CO6: Evaluate portfolio performance using Sharpe's Single Index Model and Multi-Index Model.
BCH254 CO7: Apply CAPM, CML, and SML in estimating expected returns and analyzing security prices.
BCH254 CO8: Assess the pricing of securities and evaluate the strengths and limitations of capital market theories.

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